



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0499 Manhattan Public Schools

0347 Manhattan School

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,103,680.39	2,097,022.39	0.00	6,658.00	0.00	0.00
21XX Support Services - Students	204,926.15	204,926.15	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,388.67	5,388.67	0.00	0.00	0.00	0.00
222X Educational Media Services	77,135.71	77,135.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	149,419.11	149,419.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	171,597.05	171,597.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,366.55	13,818.90	65,547.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	362,120.34	349,720.34	0.00	12,400.00	0.00	0.00
27XX Student Transportation Services	173,265.62	173,265.62	0.00	0.00	0.00	0.00
31XX Food Services	17,500.00	0.00	0.00	17,500.00	0.00	0.00
34XX Extracurricular - Activities	3,228.61	3,228.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,909.22	25,909.22	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,728.05	0.00	0.00	2,728.05	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	260,000.00	0.00	0.00	260,000.00	0.00	0.00
Totals	3,636,265.47	3,271,431.77	65,547.65	299,286.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,636,265.47					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

16 Gallatin 0499 Manhattan Public Schools

0348 Manhattan High School

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,302,680.90	1,302,680.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	151,064.87	151,064.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,627.59	10,627.59	0.00	0.00	0.00	0.00
222X Educational Media Services	83,029.06	83,029.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,880.78	79,880.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	150,625.64	150,625.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,995.44	7,440.96	34,554.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	216,175.35	216,175.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	156,927.60	156,927.60	0.00	0.00	0.00	0.00
31XX Food Services	94,397.17	94,397.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,132.16	18,132.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	124,732.51	124,732.51	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,468.95	0.00	0.00	1,468.95	0.00	0.00
Totals	2,431,738.02	2,395,714.59	34,554.48	1,468.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,431,738.02					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0347 Manhattan School	Indirect/Direct	65,547.65 / 3,271,431.77	2.00%				
	LE 0348 Manhattan High School	Indirect/Direct	34,554.48 / 2,395,714.59	1.44%				
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0347 Manhattan School			0.0196	0.0192	0.0185	0.0183	2.00%
	0348 Manhattan High School			0.0196	0.0192	0.0185	0.0183	1.44%
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0347 Manhattan School			0.0000	0.0000	0.0000	0.0000	
	0348 Manhattan High School			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0347 Manhattan School			0.0196	0.0192	0.0185	0.0183	
	0348 Manhattan High School			0.0196	0.0192	0.0185	0.0183	
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate
	0347 Manhattan School						1.82%	
	0348 Manhattan High School						1.71%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	0499 Manhattan Public Schools		Your Preliminary Rate by School System (SS) is:				1.77%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0501 Bozeman Public Schools

0350 Bozeman Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	24,101,896.31	24,101,896.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,368,254.24	4,368,254.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,279,093.38	1,279,093.38	0.00	0.00	0.00	0.00
222X Educational Media Services	1,211,415.15	1,211,415.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	719,607.09	719,607.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,610,002.00	2,610,002.00	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	171,960.84	0.00	138,271.87	33,688.97	0.00	0.00
25XX Support Services - Business	969,846.27	83,173.90	881,507.87	5,164.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,560,548.00	2,555,548.00	0.00	5,000.00	0.00	0.00
27XX Student Transportation Services	1,632,116.64	1,632,116.64	0.00	0.00	0.00	0.00
32XX Enterprise Services	27,292.54	27,292.54	0.00	0.00	0.00	0.00
33XX Community Services	572,762.73	572,762.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	84,264.37	84,264.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	226,119.68	226,119.68	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	89,386.35	0.00	0.00	89,386.35	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,187,237.30	135,799.81	0.00	1,051,437.49	0.00	0.00
Totals	41,811,802.89	39,607,345.84	1,019,779.74	1,184,677.31	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	41,811,802.89					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0501 Bozeman Public Schools

0351 Bozeman H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	10,725,736.14	10,700,286.86	0.00	25,449.28	0.00	0.00
21XX Support Services - Students	2,155,567.32	2,155,567.32	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	219,008.71	219,008.71	0.00	0.00	0.00	0.00
222X Educational Media Services	296,742.13	296,742.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	694,404.59	694,404.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,286,973.01	1,286,973.01	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	102,054.51	0.00	57,455.53	44,598.98	0.00	0.00
25XX Support Services - Business	671,085.90	87,454.69	578,466.71	5,164.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,987,390.50	1,987,390.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	806,651.27	806,651.27	0.00	0.00	0.00	0.00
31XX Food Services	1,145,620.29	1,128,516.59	0.00	17,103.70	0.00	0.00
34XX Extracurricular - Activities	202,756.95	202,756.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	945,990.54	945,990.54	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	892.50	0.00	0.00	892.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,948.43	25,948.43	0.00	0.00	0.00	0.00
Totals	21,266,822.79	20,537,691.59	635,922.24	93,208.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	21,266,822.79					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0350 Bozeman Elem	Indirect/Direct	1,019,779.74 / 39,607,345.84	2.57%		
	LE 0351 Bozeman H S	Indirect/Direct	635,922.24 / 20,537,691.59	3.10%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0350 Bozeman Elem	0.0488	0.0484	0.0468	0.0466	2.57%
	0351 Bozeman H S	0.0488	0.0484	0.0468	0.0466	3.10%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0350 Bozeman Elem	0.0548	0.0548	0.0519	0.0515	
	0351 Bozeman H S	0.0548	0.0548	0.0519	0.0515	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0350 Bozeman Elem	0.0548	0.0548	0.0519	0.0515	
	0351 Bozeman H S	0.0548	0.0548	0.0519	0.0515	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0350 Bozeman Elem	4.54%	
	0351 Bozeman H S	4.64%	

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
0501 Bozeman Public Schools	Your Preliminary Rate by School System (SS) is:	4.59%	
	This same rate is applied to both EL and HS in the same SS		

School Systems with enrollment greater than 6000 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0504 Willow Creek Public Schls

0354 Willow Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	412,367.33	412,367.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,815.31	2,815.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,413.89	56,413.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6,082.20	6,082.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,102.74	0.00	37,102.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	37,726.04	37,726.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	19,083.16	19,083.16	0.00	0.00	0.00	0.00
31XX Food Services	28,144.53	28,144.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,005.46	1,005.46	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,253.50	0.00	0.00	13,253.50	0.00	0.00
Totals	613,994.16	563,637.92	37,102.74	13,253.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	613,994.16					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0504 Willow Creek Public Schls

0355 Willow Creek H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	244,694.94	244,694.94	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,565.87	3,565.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	42,623.59	42,623.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,043.03	9,043.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,112.91	0.00	37,112.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	55,642.98	55,642.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	15,782.98	15,782.98	0.00	0.00	0.00	0.00
31XX Food Services	10,715.56	10,715.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,046.82	9,046.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,654.30	6,654.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	73,253.50	0.00	0.00	73,253.50	0.00	0.00
Totals	508,136.48	397,770.07	37,112.91	73,253.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	508,136.48					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0354 Willow Creek Elem				Indirect/Direct 37,102.74 / 563,637.92	6.58%	
LE 0355 Willow Creek H S				Indirect/Direct 37,112.91 / 397,770.07	9.33%	

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0354 Willow Creek Elem	0.0587	0.0600	0.0569	0.0579	6.58%
	0355 Willow Creek H S	0.0587	0.0600	0.0569	0.0579	9.33%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0354 Willow Creek Elem	0.0000	0.0000	0.0000	0.0000	
	0355 Willow Creek H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0354 Willow Creek Elem	0.0587	0.0600	0.0569	0.0579	
	0355 Willow Creek H S	0.0587	0.0600	0.0569	0.0579	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0354 Willow Creek Elem	5.69%	
	0355 Willow Creek H S	6.21%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0504 Willow Creek Public Schls	5.95%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0506 Springhill Elementary

0357 Springhill Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	121,778.62	121,778.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,561.77	4,561.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	959.31	959.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,591.42	0.00	17,591.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,738.71	18,738.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,724.00	0.00	0.00	4,724.00	0.00	0.00
Totals	168,353.83	146,038.41	17,591.42	4,724.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	168,353.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0357 Springhill Elem	Indirect/Direct	17,591.42 / 146,038.41	<u>2018 Calculated Rate</u>	12.05%	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0357 Springhill Elem	0.0066	0.0138	0.0142	0.0184	12.05%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0357 Springhill Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0357 Springhill Elem	0.0066	0.0138	0.0142	0.0184	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0357 Springhill Elem				3.30%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0506 Springhill Elementary	Your Preliminary Rate by School System (SS) is:	3.30%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0508 Cottonwood Elementary

0359 Cottonwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	157,534.73	157,534.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,012.00	3,012.00	0.00	0.00	0.00	0.00
222X Educational Media Services	2,122.50	2,122.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,308.49	0.00	9,308.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,472.93	20,472.93	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,015.75	0.00	0.00	5,015.75	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	21,831.00	0.00	0.00	21,831.00	0.00	0.00
Totals	219,297.40	183,142.16	9,308.49	26,846.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	219,297.40					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0359 Cottonwood Elem	Indirect/Direct	9,308.49 / 183,142.16	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				5.08%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0359 Cottonwood Elem	0.0385	0.0409	0.0462	0.0414	5.08%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0359 Cottonwood Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0359 Cottonwood Elem	0.0385	0.0409	0.0462	0.0414	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0359 Cottonwood Elem				4.14%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0508 Cottonwood Elementary	Your Preliminary Rate by School System (SS) is:	4.14%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

16 Gallatin 0509 Three Forks Public Schls

0360 Three Forks Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,391,664.72	2,381,664.72	0.00	10,000.00	0.00	0.00
222X Educational Media Services	73,351.83	73,351.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,941.33	101,941.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	194,643.90	194,643.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,163.02	0.00	5,163.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	264,914.53	264,914.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	166,999.88	139,971.68	0.00	27,028.20	0.00	0.00
31XX Food Services	89,393.04	89,393.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,825.73	16,825.73	0.00	0.00	0.00	0.00
9999 Undistributed	2,508.72	2,508.72	0.00	0.00	0.00	0.00
Totals	3,307,406.70	3,265,215.48	5,163.02	37,028.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,307,406.70					

16 Gallatin 0509 Three Forks Public Schls

0361 Three Forks H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	967,297.16	967,297.16	0.00	0.00	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

222X Educational Media Services	32,048.66	32,048.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125,731.33	125,731.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	73,330.95	73,330.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,042.98	0.00	11,042.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	173,134.23	173,134.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	97,948.26	84,852.64	0.00	13,095.62	0.00	0.00
31XX Food Services	1,311.25	1,311.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	42,274.47	42,274.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	119,003.17	119,003.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,517.28	0.00	0.00	6,517.28	0.00	0.00
9999 Undistributed	936.48	936.48	0.00	0.00	0.00	0.00
Totals	1,650,576.22	1,619,920.34	11,042.98	19,612.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,650,576.22					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0360 Three Forks Elem	Indirect/Direct	5,163.02 / 3,265,215.48	0.16%				
	LE 0361 Three Forks H S	Indirect/Direct	11,042.98 / 1,619,920.34	0.68%				
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0360 Three Forks Elem			0.0014	0.0021	0.0019	0.0018	0.16%
	0361 Three Forks H S			0.0014	0.0021	0.0019	0.0018	0.68%
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0360 Three Forks Elem			0.0000	0.0000	0.0000	0.0000	
	0361 Three Forks H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0360 Three Forks Elem			0.0014	0.0021	0.0019	0.0018	
	0361 Three Forks H S			0.0014	0.0021	0.0019	0.0018	
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate
	0360 Three Forks Elem						0.17%	
	0361 Three Forks H S						0.27%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	0509 Three Forks Public Schls		Your Preliminary Rate by School System (SS) is:				0.22%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0510 Pass Creek Elementary

0362 Pass Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	86,507.82	86,507.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,136.87	1,136.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	932.09	932.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,820.94	0.00	7,820.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	34,425.87	34,425.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	521.85	521.85	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,947.00	0.00	0.00	10,947.00	0.00	0.00
Totals	142,292.44	123,524.50	7,820.94	10,947.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	142,292.44					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0362 Pass Creek Elem	Indirect/Direct	7,820.94 / 123,524.50	6.33%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0362 Pass Creek Elem	0.0570	0.0611	0.0571	0.0562	6.33%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0362 Pass Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0362 Pass Creek Elem	0.0570	0.0611	0.0571	0.0562	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0362 Pass Creek Elem			5.60%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0510 Pass Creek Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

5.60%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0511 Monforton Elementary

0363 Monforton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,137,519.95	2,089,320.23	0.00	48,199.72	0.00	0.00
21XX Support Services - Students	28,337.61	28,337.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	66,412.90	65,431.01	0.00	981.89	0.00	0.00
222X Educational Media Services	77,425.75	77,425.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	213,668.79	213,668.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	215,274.68	215,274.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	86,811.30	20,005.39	66,805.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	260,790.21	260,790.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,708.67	90,708.67	0.00	0.00	0.00	0.00
31XX Food Services	103,910.22	98,910.22	0.00	5,000.00	0.00	0.00
35XX Extracurricular - Athletics	18,884.48	18,884.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,848.10	0.00	0.00	12,848.10	0.00	0.00
Totals	3,312,592.66	3,178,757.04	66,805.91	67,029.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,312,592.66					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0363 Monforton Elem	Indirect/Direct	66,805.91 / 3,178,757.04	2.10%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0363 Monforton Elem	0.0307	0.0302	0.0280	0.0270	2.10%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0363 Monforton Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0363 Monforton Elem	0.0307	0.0302	0.0280	0.0270	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0363 Monforton Elem			2.60%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0511 Monforton Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.60%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

16 Gallatin 0512 Gallatin Gateway Elem

0364 Gallatin Gateway Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	944,972.05	944,972.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	67,755.81	67,755.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,565.18	3,565.18	0.00	0.00	0.00	0.00
222X Educational Media Services	59,419.10	59,419.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	47,058.40	47,058.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	75,071.03	75,071.03	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	12,309.23	0.00	12,309.23	0.00	0.00	0.00
25XX Support Services - Business	83,673.52	13,202.48	70,471.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	139,943.04	139,943.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	71,401.16	71,401.16	0.00	0.00	0.00	0.00
31XX Food Services	43,767.11	43,767.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,751.85	13,751.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	891.38	891.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,932.00	0.00	0.00	5,932.00	0.00	0.00
Totals	1,569,510.86	1,480,798.59	82,780.27	5,932.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,569,510.86					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0364 Gallatin Gateway Elem	Indirect/Direct	82,780.27 / 1,480,798.59		5.59%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0364 Gallatin Gateway Elem	0.0501	0.0498	0.0483	0.0491	5.59%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0364 Gallatin Gateway Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0364 Gallatin Gateway Elem	0.0501	0.0498	0.0483	0.0491	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0364 Gallatin Gateway Elem				4.81%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0512 Gallatin Gateway Elem		4.81%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0514 Anderson Elementary

0366 Anderson Elem

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,282,338.12	1,282,338.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	46,060.73	46,060.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,816.82	18,816.82	0.00	0.00	0.00	0.00
222X Educational Media Services	58,051.72	58,051.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,822.43	7,822.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	152,679.21	152,679.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	120,443.74	0.00	120,443.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	196,925.12	191,375.12	0.00	5,550.00	0.00	0.00
27XX Student Transportation Services	123,018.16	39,734.96	0.00	83,283.20	0.00	0.00
31XX Food Services	62,388.36	62,388.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,243.68	12,243.68	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	10,588.15	0.00	0.00	0.00	10,588.15	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,998.00	0.00	0.00	6,998.00	0.00	0.00
9999 Undistributed	1,097.36	1,097.36	0.00	0.00	0.00	0.00
Totals	2,099,471.60	1,872,608.51	120,443.74	95,831.20	10,588.15	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,099,471.60					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0366 Anderson Elem	Indirect/Direct	120,443.74 / 1,872,608.51	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				6.43%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0366 Anderson Elem	0.0448	0.0435	0.0422	0.0461	6.43%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0366 Anderson Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0366 Anderson Elem	0.0448	0.0435	0.0422	0.0461	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0366 Anderson Elem				4.58%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0514 Anderson Elementary	Your Preliminary Rate by School System (SS) is:	4.58%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0515 LaMotte Elementary

0367 LaMotte Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	459,425.08	459,425.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,127.49	12,127.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,651.25	2,651.25	0.00	0.00	0.00	0.00
222X Educational Media Services	18,164.61	18,164.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	154,668.01	154,668.01	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,145.50	0.00	3,145.50	0.00	0.00	0.00
25XX Support Services - Business	22,274.25	954.93	21,319.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	60,442.66	60,442.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	8,753.01	8,753.01	0.00	0.00	0.00	0.00
33XX Community Services	10,413.54	10,413.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,611.53	1,611.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	21,396.00	0.00	0.00	21,396.00	0.00	0.00
Totals	775,072.93	729,212.11	24,464.82	21,396.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	775,072.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0367 LaMotte Elem	Indirect/Direct	24,464.82 / 729,212.11	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				3.35%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0367 LaMotte Elem	0.0431	0.0401	0.0384	0.0393	3.35%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0367 LaMotte Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0367 LaMotte Elem	0.0431	0.0401	0.0384	0.0393	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0367 LaMotte Elem				3.69%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0515 LaMotte Elementary	Your Preliminary Rate by School System (SS) is:	3.69%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0516 Belgrade Public Schools

0368 Belgrade Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	12,130,903.78	12,130,903.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,013,314.39	2,013,314.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	126,342.04	126,342.04	0.00	0.00	0.00	0.00
222X Educational Media Services	1,103,933.28	1,103,933.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	127,255.86	127,255.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,223,132.39	1,223,132.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	772,545.79	94,240.82	678,304.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,923,744.84	1,891,166.84	0.00	32,578.00	0.00	0.00
27XX Student Transportation Services	894,510.78	889,262.28	0.00	5,248.50	0.00	0.00
31XX Food Services	633,137.09	627,947.09	0.00	5,190.00	0.00	0.00
32XX Enterprise Services	20,562.07	20,562.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,561.75	6,561.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	138,766.03	138,766.03	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	151,337.90	0.00	0.00	151,337.90	0.00	0.00
Totals	21,266,047.99	20,393,388.62	678,304.97	194,354.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	21,266,047.99					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0516 Belgrade Public Schools

0369 Belgrade H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	4,304,178.56	4,304,178.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	280,122.14	280,122.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	47,000.13	47,000.13	0.00	0.00	0.00	0.00
222X Educational Media Services	616,806.51	616,806.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,032.53	106,032.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	650,294.65	650,294.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	475,089.14	94,240.66	380,848.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	987,489.58	937,396.58	0.00	50,093.00	0.00	0.00
27XX Student Transportation Services	355,323.12	353,573.62	0.00	1,749.50	0.00	0.00
31XX Food Services	128,700.32	128,700.32	0.00	0.00	0.00	0.00
32XX Enterprise Services	71,667.71	71,667.71	0.00	0.00	0.00	0.00
33XX Community Services	4,000.00	4,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	84,852.86	84,852.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	413,918.66	334,489.66	0.00	79,429.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	64,210.84	0.00	0.00	64,210.84	0.00	0.00
Totals	8,589,686.75	8,013,355.93	380,848.48	195,482.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,589,686.75					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0368 Belgrade Elem		Indirect/Direct	678,304.97 / 20,393,388.62	3.33%		
LE 0369 Belgrade H S		Indirect/Direct	380,848.48 / 8,013,355.93	4.75%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0368 Belgrade Elem	0.0320	0.0307	0.0315	0.0286	3.33%
	0369 Belgrade H S	0.0320	0.0307	0.0315	0.0286	4.75%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0368 Belgrade Elem	0.0000	0.0000	0.0000	0.0000	
	0369 Belgrade H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0368 Belgrade Elem	0.0320	0.0307	0.0315	0.0286	
	0369 Belgrade H S	0.0320	0.0307	0.0315	0.0286	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0368 Belgrade Elem	2.97%	
	0369 Belgrade H S	3.24%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0516 Belgrade Public Schools	3.11%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0517 Malmborg Elementary

0370 Malmborg Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	124,756.87	124,756.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,251.04	4,251.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	349.00	349.00	0.00	0.00	0.00	0.00
222X Educational Media Services	280.85	280.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,332.00	2,332.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,936.09	0.00	6,936.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,143.28	21,143.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,867.50	0.00	0.00	8,867.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,312.00	0.00	0.00	11,312.00	0.00	0.00
Totals	180,228.63	153,113.04	6,936.09	20,179.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	180,228.63					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0370 Malmborg Elem	Indirect/Direct	6,936.09 / 153,113.04	4.53%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0370 Malmborg Elem	0.0591	0.0604	0.0554	0.0536	4.53%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0370 Malmborg Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0370 Malmborg Elem	0.0591	0.0604	0.0554	0.0536	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0370 Malmborg Elem			5.20%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0517 Malmborg Elementary	Your Preliminary Rate by School System (SS) is:	5.20%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0520 West Yellowstone K-12 Schls

0374 West Yellowstone K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,602,750.46	1,565,388.73	0.00	37,361.73	0.00	0.00
21XX Support Services - Students	58,065.64	57,940.64	0.00	125.00	0.00	0.00
221X Improvement of Instruction Services	13,650.41	13,650.41	0.00	0.00	0.00	0.00
222X Educational Media Services	46,497.41	46,497.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	217,245.66	217,245.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	56,876.23	56,876.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	110,853.99	0.00	110,853.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	236,335.72	226,547.96	0.00	9,787.76	0.00	0.00
27XX Student Transportation Services	234,064.83	234,064.83	0.00	0.00	0.00	0.00
31XX Food Services	67,636.66	67,636.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	45,186.87	45,186.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	88,445.31	88,445.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,907.00	0.00	0.00	8,907.00	0.00	0.00
Totals	2,786,516.19	2,619,480.71	110,853.99	56,181.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,786,516.19					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0374 West Yellowstone K-12	Indirect/Direct	110,853.99 / 2,619,480.71		4.23%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0374 West Yellowstone K-12	0.0202	0.0217	0.0217	0.0231	4.23%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0374 West Yellowstone K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0374 West Yellowstone K-12	0.0202	0.0217	0.0217	0.0231	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0374 West Yellowstone K-12			2.45%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0520 West Yellowstone K-12 Schls	Your Preliminary Rate by School System (SS) is:	2.45%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0521 Big Sky K-12 Schools

1239 Big Sky School K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,750,826.44	1,750,826.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	70,039.19	70,039.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,800.12	18,800.12	0.00	0.00	0.00	0.00
222X Educational Media Services	107,652.12	107,652.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	374,974.41	374,974.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	139,702.33	139,702.33	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	74,970.57	0.00	74,970.57	0.00	0.00	0.00
25XX Support Services - Business	124,008.45	0.00	124,008.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	524,964.87	508,964.87	0.00	16,000.00	0.00	0.00
27XX Student Transportation Services	209,566.04	209,566.04	0.00	0.00	0.00	0.00
31XX Food Services	96,294.65	96,294.65	0.00	0.00	0.00	0.00
33XX Community Services	92,363.84	92,363.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,103.54	2,103.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,053.93	63,053.93	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	62,180.00	0.00	0.00	62,180.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,303.00	0.00	0.00	11,303.00	0.00	0.00
Totals	3,722,803.50	3,434,341.48	198,979.02	89,483.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,722,803.50					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1239 Big Sky School K-12	Indirect/Direct	198,979.02 / 3,434,341.48	5.79%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1239 Big Sky School K-12	0.0291	0.0288	0.0273	0.0299	5.79%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1239 Big Sky School K-12	0.0291	0.0288	0.0273	0.0299	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1239 Big Sky School K-12	0.0291	0.0288	0.0273	0.0299	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	1239 Big Sky School K-12			3.29%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0521 Big Sky K-12 Schools	3.29%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

16 Gallatin 0522 Amsterdam Elementary

0376 Amsterdam Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	788,506.93	788,506.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,110.39	19,110.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,716.13	5,716.13	0.00	0.00	0.00	0.00
222X Educational Media Services	47,893.90	47,893.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,468.94	10,468.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	114,048.81	114,048.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,536.50	0.00	30,536.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	94,721.19	94,721.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	94,490.90	94,490.90	0.00	0.00	0.00	0.00
31XX Food Services	8,074.02	8,074.02	0.00	0.00	0.00	0.00
33XX Community Services	9,648.93	9,648.93	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	63,000.00	0.00	0.00	63,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	31,365.00	0.00	0.00	31,365.00	0.00	0.00
Totals	1,317,581.64	1,192,680.14	30,536.50	94,365.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,317,581.64					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0376 Amsterdam Elem	Indirect/Direct	30,536.50 / 1,192,680.14	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				2.56%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0376 Amsterdam Elem	0.0281	0.0269	0.0245	0.0250	2.56%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0376 Amsterdam Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0376 Amsterdam Elem	0.0281	0.0269	0.0245	0.0250	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0376 Amsterdam Elem				2.47%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0522 Amsterdam Elementary	Your Preliminary Rate by School System (SS) is:	2.47%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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